

WILLIAM B. SINGER
ATTORNEY AT LAW

**ONE LYCLE PLACE • 621 E. MEHRING WAY • #1609
CINCINNATI • OHIO • 45202**

PHONE/FAX
(513) 721-0778

December 7, 2003

Richard J. Oparil, Esq.
Patton Boggs LLP
2550 M. Street NW
Washington, DC 20037-1350

Re: Finch et. al vs Fiorini et. al.
US District Court, Southern District of Ohio
Case No. C-1-02-132

Dear Mr. Oparil,

I am not impressed by your letter of December 4, 2003. The assertions you make in it are wrong, and show complete lack of understanding of the law regarding the imposition of a constructive trust, upon which my claim against Sanitec Ltd. is based.

If you feel it necessary to advance these arguments through the appropriate medium of a motion to dismiss the Second Amended Complaint against your alleged client, I will respond with appropriate legal arguments, but not by letter.

Nor will you deter me from pursuing appropriate remedies for my clients by threatening a Rule 11 or § 1927 motion, although I am sure that the hourly rates charged by your firm are quite high. I have dealt with your kind before.

Very truly yours,

William B. Singer

EXHIBIT B